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Social Impact Measurement Guide for Funding Institutions



Koç University Social Impact Forum
KUSIF

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Getting started...

Koç University Social Impact Forum (KUSIF) was founded in 2012 to encourage social creativity through training, research and cooperation and to create social impact.

As KUSIF, we are trying to integrate social impact and sustainability to the literature and create social impact based local social contribution projects while also working on increasing the positive social impacts of social impact actors.

We believe that social impact actors such as civil society institutions, social entrepreneurs, funding institutions and responsible private sector can create more positive social impact. However, we can neither manage nor improve what we cannot measure. The change we are trying to bring about to the sector as KUSIF is to make social impact actors capable of measuring their social impact. To this end, we are carrying out projects that will increase the capacity of social impact measurements, provide resources in our native language, facilitate access to the resources and improve knowledge and skills.

After our two books for social impact actors, Social Impact Measurement: KUSIF 4 Step Approach and Shared Measurement: Shared Measurement Approach for CSOs Working with Women, we are publishing Social Impact Measurement Guidebook for Funders.

As of December 2015, in our guidebooks we have published in 3 volumes, we included the research on perception and practices of social impact measurement by civil society and funders in Turkey as well as approaches that can be employed by these institutions.

The social impact of the institutions that provide funding to the civil society is inseparable from the social impact of the organizations they fund. As KUSIF we believe that funders and civil society institutions have to work together on social impact measurement. That is why we started our guide series on social impact measurement with civil society institutions and we continue with funders.

I would like to offer my thanks to all those who have contributed to this book especially to the authors of this book Seda Müftügil Yalçın PhD., Tuba Emiroğlu and Duygu Güner and to all funders and CSOs we have worked with during this project. I also would like to thank David Campbell PhD. from Binghamton University for his significant contributions to the project's research report and Erhan Okşak for his consultancy services to the project and finally Consulate General of Sweden in Istanbul for their belief in the project and for their strong cooperation throughout.

Gonca Ongan
Managing Director



I. Social Impact Measurement Project for Funding Institutions

An important component of the civil society ecosystem, funding institutions, have a key role to play in the strengthening of the civil society in Turkey thanks to their various funding programs. The approach and support of funders towards social impact measurement and efforts in this field directly influence civil society, and the level of their participation in these efforts contributes to the development of social impact measurement.

On the other hand, the social impact of the institutions that provide funding to civil society is inseparable from the social impact of the organizations they fund. Social impact measurement helps funders as well as civil society organizations manage their resources in a better and more effective way. It allows the funders to see the social benefits created by the material resources they provide and offers strategic guidance to the funding institutions. Funders can be sure of the social impact they helped create through evidence-based social impact measurements. Thus, they can plan future funding policies more effectively and based on data, which in turn would allow them to be more active when motivating and guiding civil society members.

We believe that it is of great importance for the funding institutions, one of the core components of civil society and the main focus of this project, to develop a keener awareness of social impact measurement and pursue efforts to measure their own social impact. Meanwhile, when the funding institutions want to be informed of the changes brought about by their funding and feel assured that the distributed funds are used in the most efficient way, this will trigger civil society organizations to consider further their own impact.

The efforts of the Koç University Social Impact Forum with respect to the implementation of the Social Impact Measurement for Funders Project were guided by our belief that funders and grantees must collaborate throughout this process in order to effectively understand and measure the change brought about by the social impact actors.

Assuming this vision, we carried out the Social Impact Measurement for Funders project to answer several key issues including a:

- How can funders and funding institutions find common ground for communicating when trying to understand and measure their social impact?
- How can the language of discourse between the funders and grantees become shared and mutually understood?
- How can the mutual needs and expectations of both sides be identified and the associated challenges be overcome?

By the end of the project, we aimed to support funders working with civil society organizations in Turkey by providing a better understanding of their social impact as well as assisting in the development of “best practice” models in social impact measurement.

With this mission in mind, the first sub-aim was to identify the challenges faced by funders when measuring their impact and determine their general expectations from the organizations receiving funding. During the process, we observed that a social impact measurement guide intended for funders would answer a significant need in the field. The guide you are holding is a product of the efforts to take care of this need. In *Social Impact Measurement Guide for Funding Institutions*, we try to investigate what social impact means for funders and CSOs in Turkey as well as what their shortcomings and needs are. To this end, in the guide’s first chapter of we will refer to our project activities and our inferences from this endeavor. In the second chapter, we will talk about how funding institutions can measure their social impact, and discuss what kind of social impact measurement methods may be applied by institutions with different funding mechanisms.

PROJECT ACTIVITIES

As part of the project, on June 4, 2015, an opening event was organized to increase awareness and emphasize the importance that social impact measurement has for funding institutions. The event, which also served to introduce the project, was attended by 40 representatives from various fund providers. During the event, a senior executive, Tris Lumley from New Philanthropy Capital (NPC) (an organization known for its successful efforts in social impact measurement and for carrying out various projects for funding institutions) gave a speech on the benefits of social impact measurement for the attendees.

The project continued in three stages. Initially, face-to-face interviews were conducted with 15 representatives from funding institutions to

determine the needs of the funders (see: Appendix-1 Research Report). The report, which assumed its final form thanks to contributions by Binghamton University professor David Campbell, was presented at ISTR (International Society for Third-Sector Research) during its 12th International Conference.

In the second stage, social impact measurement conferences were held in December 2015 and June 2016, during which special sessions were organized for funders to share and exchange information and experiences.

During the third stage of the project, collaborations were forged between four organizations that utilize different funding mechanisms. A social impact measurement meeting was held with these organizations and their theories of change were revealed. The organizations were asked to select a few of the Civil Society Institutions (CSO) they fund for case study. Social impact measurement trainings were organized for the selected CSOs. After the trainings, funding institutions and CSOs got together on a common platform to share their expectations and needs. Funding institutions were given advisory support until the end of the project and it was observed that a social impact measurement guide directed at the funding institutions would answer a significant need in the sector. The guide you are holding is a product of the efforts seeking to fulfill this need.

Face-To-Face Interviews With Funding Institutions

In the face-to-face meetings held as part of the project, issues such as what data do the funding institutions in Turkey request from their grantees, how do they use these data and to what end, and what sort of a reporting process and structure do they adopt, were analyzed.

In the research, since the aim was to find common aspects of institutions’ structures, institutions that could be compared and grouped were selected. Funding national and international independent institutions were excluded and the selections were grouped under three categories.

These categories were:

- Turkish Republic institutions
- Consulates
- Institutions/programs distributing funds from European Union

Interviews were conducted with four institutions that distribute, track and report grants in various fields through Turkish Republic's different ministries. Interviews were also conducted with four representatives from consulates, which are located in Turkey and which fund civil society organizations through their grant programs. In addition, interviews were conducted with six institutions that distribute European Union funds. Some of these were state institutions that distributed Turkish EU funds and others were directly connected to EU. In total, 13 different institutions were interviewed.

The interviews were conducted in October and November 2015, in Istanbul and Ankara, in English or in Turkish as per the preference of the interviewee. The interviews lasted 45 minutes on average. All interview questions were approved by Koç University's academic ethical board. A confidentiality agreement was signed prior to each interview and all interviews were recorded. Once all interviews were transcribed and translated into English the analysis started. For the full text of the research report, see: Appendix.

All but one of the interviewed funding institutions claimed that they collected various data from the civil society organizations (organizations, initiatives, platforms) they fund for project and program evaluation. The purpose of the evaluation data was to get information on whether the funded organizations used these funds according to the guidelines during their projects, activities, etc. and whether these projects, activities, etc. achieved their goals. In the interviews, the institutions remarked that they usually collected output based data consisting of financial reports and quantitative data, and even though they couldn't report data from the past as much as they would like to in terms of social impact, they have started to improve themselves in that regard. It was observed

that institutions with high budgets and a high number of funded organizations tended to develop mechanisms within their own structure that would allow them to carry out the evaluation process more systematically. Funding institutions who employed monitoring and evaluation experts within their own structure stated that they usually didn't have a hard time obtaining the quantitative data yet the real challenge lied in collecting qualitative data and reporting. Funding institutions with a low number of employees pointed out that although have chance to work in close contact with civil society organizations, they felt they were inadequate in data collection and reporting.

Social Impact Measurement Conferences - Funders

During the Social Impact Measurement for Funders Project, KUSIF organized two social impact measurement conferences. In both of these conferences, the issue of social impact measurement was approached by centering around the funding institutions. Thus, social impact measurement, along with its benefits and challenges, was discussed by different actors of civil society. Furthermore, the latest developments regarding the issue both in the world and in Turkey were touched upon.

The first social impact conference organized by KUSIF was on December 3, 2015. The objectives of the conference were to bring institutions working on social impact together, to generate knowledge on social impact measurement and to create a social impact group to increase social impact measurement capacity. To this end, civil society organizations, funding institutions and experts on social impact measurement from Turkey and abroad were invited to the conference.

In the conference, Social Value International's founder Jeremy Nicholls and Peter York, the founder of Algorhythm, a company that produces project evaluation and planning tools, gave presentations about the stages, challenges, and benefits of social impact measurement. Two of the round tables of the conference, where experts from different fields shared their experiences and knowledge were

designed towards funding institutions. The first of these meetings, *Increasing Social Impact from Funder's Perspective* was led by New Philanthropy Capital's head of funders team Angela Kail. In the second round table discussion aimed at funders, the Sabancı Foundation's social impact measurement experience was shared. The Sabancı Foundation's programs and international relations coordinator Rana Kotan and grant programs manager Hilal Baykara shared their experiences on funding processes with the participants. The needs and the expectations in the sector for the Turkey Social Impact Group, which was planned to be established at the end of the conference, were discussed. Moreover, decisions were made on the content and structure of the portal *sosyaletkianalizi.com*, and the efforts have started for its establishment (beginning in early 2016). As a result of all these, once again it was concluded that funding institutions are an essential part of this process and the potential of contributions by funders to understand, measure and analyze social impact in Turkey was made clear.

The second Social Impact Measurement Conference was held on June 3, 2016 on the issue of shared measurement. In this conference, a session titled, "Social Impact of Funders" was held with the participation of Angela Kail and the KUSIF project team. The session conveyed the social impact practices of funding institutions in England as well as the approach of the funders in Turkey to the same issue. Furthermore, the challenges faced on the issue by the funders in England and Turkey were discussed. The session emphasized that different institutions may have different models to support CSOs yet all types of funding institutions want to ensure that CSOs create the highest possible positive social impact.

Funding And Funded Institutions In Dialogue: Shared Design Meetings

The third and final stage of the project was carried out in cooperation with the sector's funding and grantee actors. It was our belief that the primary reason behind this initiative of establishing a common language between CSOs and funding

institutions, identifying mutual needs and expectations, as well as overcoming any challenges would only be possible by bringing funders and grantees together.

The meeting, which were organized with a similar theme and arrangement akin to the shared design approach detailed in the second part of our guidebook, were held with four funding institutions and four or five CSOs each, the expenses for which were funded by themselves and shared at least one common aspect (receiving funding in the same period, activity on the same issue, working on a similar scale, being established around a similar time, etc.). Since one of the funding institutions declared a desire to have this meeting with all of their beneficiary CSOs, all 15 CSOs participated.

The funding institutions included at this stage of the project had some fundamental distinctions. The institutional profiles included an independent funding organization, a consulate, an EU grant organization, as well as a state institution. We chose four different institutions due to our belief that institutions with varying funding mechanisms might have different needs related to social impact measurement and also because of our desire to provide an expansive and effective guide for institutions with a variety of funding mechanisms who work with various CSOs.

These meetings consisted of several phases in terms of content and setup. First, the funding institutions in the study were informed about the process of social impact measurement. Then, funding institutions were introduced to the core idea behind the KUSIF Four-Step Approach, during which the theory of change¹ along with the

¹ "Theory of Change (ToC) is a critical thinking approach related to program design, monitoring and evaluation, which we analyze in detail in our book, *Social Impact Measurement Kusif Four Step Approach*. ToC is defined as "a road map, a plan, a locomotive for change, a movement theory and more" (Stein & Valters 2012:5) and it maps out the primary building blocks of a project and their relationship leading to the achievement of a long-term goal. When it is used well, this approach allows the stakeholders to intervene with a large scale strategy and extensive, transforming analysis.

relevant terminology and issues, and the theories of change of the institutions were laid out.

After the theories of change were prepared, funding institutions and their selection of CSOs representing the grantees were brought together. Work was carried out on social impact, social impact measurement, theory of change and the association of theories of change of funders and grantees. Theories of change for funded projects of participating CSOs were determined. Then, the intersections between the theories of change by funder and grantees were discussed. Finally, in order to create a road map for social impact measurement, funding institutions and funded organizations were asked to talk about their mutual needs and expectations.

The Expectations Of Funding Institutions

According to information elicited from these meetings, the expectations by funders of CSOs regarding social impact measurement can be listed as follows:

- a. Increased cooperation between funders and grantee CSOs
- b. The communication between funders and grantee CSOs not being limited to application forms; establishing continued communication
- c. Sharing all quantitative and qualitative data accurately and clearly
- d. When reporting, CSOs sharing negative processes and outcomes as well as positive ones; realistic reporting
- e. Evaluation of lessons drawn from negative processes and outcomes
- f. Determination of the change targeted by CSO beforehand, identification of the indicators in the field of change, carrying out measurements and evaluations
- g. CSOs providing information on their activities in the related area after the projects are completed
- h. Creation of a framework for the evaluation of the collected information

“We seem to be concluding our projects or activities with evaluation and follow-up. Most of us in Turkey simply assume that our work will certainly have “an impact” and are reporting as such. However, our scope should also include actual measurements showing the extent to which this impact is realized.”

(CSO Representative)

The Needs Of CSOs

The requests by CSOs for funders regarding social impact measurement can be listed as follows:

- a. A separate budget / funding support for social impact measurement
- b. Funders providing support for social impact measurement in terms of human resources as well
- c. Getting together with the funding institution more often throughout the project.
- d. Funding institution organizing events that would bring together the CSOs they fund to support new collaboration and projects

Apart from these demands, it is important to note that the general problems experienced by CSOs when it comes to human resources prevents them from focusing on social impact measurement. Fundamental obstacles in this issue such as lack of social impact measurement experts within CSOs and insufficient numbers of independent experts and advisors, indicate that it is critical for funding institutions to guide CSOs on this matter.

Suggestions By Funders And CSOs

After the requests were listed, funding institutions and CSOs offered recommendations to address the needs. The suggestions were as follows:

- a. Allocation of resources for social impact measurement from the very start, during the project application
- b. Supporting CSOs to increase their capacity for planning, data collection, and analysis during

their project in order to allow them to do social impact measurement

- c. Funders not imposing sanctions to ensure transparency when the negative outcomes encountered as a result of the social impact measurement or the negativities experienced during the project are reported to them

OUTCOMES AND RECOMMENDATIONS

The first overall outcome of the shared design meetings was the realization that CSOs and funding institutions shared a strong motivation for creating **a common social impact measurement framework** and for collaboration on social impact measurement.

“We have to think together with CSOs on how to measure impact. We may restructure our project application form and add, “What is the social change do you want to create?” Then we can come together with the CSOs who joined this meeting and go over the application form; therefore, we can move forward with the CSOs here when crafting the new application form.” *(Funding institution representative)*

“With this effort, I reconsidered what I wanted to change with the projects, our goals and objectives. During this inquiry I also had a chance to think about the changes as well as positive and negative effects of the outcomes. Of course working with the funding institutions and performing this evaluation together is very beneficial for the future.
(CSO Representative)

Both CSOs and funding institutions emphasized that the development of such a framework would take time. In any case, funding institutions stated that even if the proposed framework is not completely ready, they could start this process with minor adjustments to the project application processes.

On the other hand, funder and grantee institutions accepted that finding shared outcomes and indicators throughout these meetings was also important. One of the most important results of the project was showing that it is possible to agree on shared outcomes and indicators as a starting point instead of a social impact measurement method. To this end, funding institutions and CSOs working in the same field recognized that coming together to define indicators for a common goal and similar activities is a significant step.

One of the most important outcomes we reached during shared design meetings was related to the flexibility required by the CSOs. Both CSOs and funding institutions stated that CSOs need a certain amount of flexibility. An important point requiring consideration by both sides was the **prevention of excessively detailed and extensive procedures or an unnecessary workload**. Funding institutions acknowledged that CSOs already have a lot of obstacles ahead to simply maintain survival and their primary goal is to make sure that CSOs stay in existence.

“It is important to strike a balance when setting rules for project applications. Instead of putting an administrative burden on the CSOs, we need to find the balance. As long as there is a balance between rules and practices, we can efficiently maintain this process.” *(Funding institution representative)*

However, for CSOs, it was pointed out that they should not consider discovering the change brought about by their projects a tedious drudgery, and they should not view the meetings that will be held for the process as a top-down request/order given by the funding institutions. In order to shatter the perception of social impact measurement as a burdensome obligation, it is suggested that CSOs and funding institutions should design this process together.

*“A table showing the desired outcomes can be submitted during the project application without causing increased bureaucracy. How they are planning to measure the outcomes may be asked directly to the applicant. We can consider the upcoming year an opportunity to test this out..”
(Funding institution representative)*

The outcomes and conclusions from the shared design meetings confirmed that the goal of establishing a common language and road map between the funder and grantee institutions was mostly achieved by means of the Social Impact Measurement for Funders project.

After the shared design meetings, KUSIF continued to support funding institutions by implementing a coaching system to be of assistance. During the coaching phase, we continued working on the theories of change by funding institutions, finalized their theories of change, and submitted them for application.

Results:

The project, which lasted over a year, contributed to civil society and to Turkey’s developing social impact measurement literature, especially regarding how funders in Turkey collect data from their grantees and how and to what end they utilize this data. The project was the first of its kind in Turkey regarding collaboration and building knowledge related to the funding institutions,

whose impact on civil society was previously studied very little.

Thanks to the conferences, in addition to the theoretical information, various practical experiences were also shared with the participants from Turkey. Using examples from Turkey and England, challenges faced by funding institutions and the expectations of CSOs were discussed.

Shared design meetings that were held at multiple stages of our project filled an important gap by bringing funders and grantees together and by promoting impact focused thought.

In light of the information we collected during the project, we observed that we had to contribute to the social impact measurement related know-how of the funders. Our second chapter, which examines what steps can be taken by funding institutions on social impact measurement and what might the differences be for various funding institutions when it comes to social impact measurement, was shaped around this need.



II. Impact Measurement Guide for Funders

Social Impact Measurement is important and it matters to funders as much as it does to grantee organizations, people, enterprises, and initiatives.

Many academics around the world think that this field, which is built on accountability, is directed by funders who would like to see whether the funds they provide lead to change and whether their financial investments might be better allocated elsewhere. Some academics argue that social impact measurement should be carried out by funding institutions rather than grantees because funders are ranked higher than funded organizations in the civil society hierarchy and thus have a wider and more holistic perspective on how multiple funded organizations can achieve their goals. In that regard, we believe that academics who criticize the relative lack of pressure on funders regarding impact measurement are justified to some extent. Our article in the final chapter will shed more light on this issue and offer a wider perspective.

This chapter, based on the publications by New Philanthropy Capital (NPC), will list the steps to be

taken by funders in Turkey in order to understand and measure social impact. This document will serve as a guide for those who wish to construct, review, improve their own impact study, or support others who wish to do so. In addition, this guide aims to encourage funders think about their own impact and support grantees with impact measurement.

The term, impact practice, which will surface often throughout this chapter points to activities carried out by an organization in order to focus on impact. Among these are planning the targeted impact, foreseeing how to measure this, collecting information related to the issue, interpreting this information, as well as sharing it and learning from it.

It is well known that funders have a big role in shaping impact practice behaviors. Their approach to impact as well as material and moral support strongly influence the practices in the field. Understanding, interpreting and sharing impact during this process appear to be the most important issues during this process.

WHY IS IT IMPORTANT FOR FUNDERS TO UNDERSTAND IMPACT?

Funders often distribute their resources among grantees working on a wide variety of social problems in complex environments with many actors and factors, both at a local and global level. Since the impact is mostly a result of the distributed funds and often there is no direct contact with the end beneficiaries, it is harder for funders to understand and manage impact. Funders are usually dependent upon grantees when it comes to impact measurement.

Funders want to learn about impact for a couple of purposes:

- **To understand impact created directly or indirectly**

Funders can create change directly or indirectly through CSOs and other institutions they fund. For funders, understanding the impact they want to create is a starting point for impact measurement. Starting from this point, a funder can observe what kind of changes (planned or unplanned) are successfully carried out by means of their funds.

- **To get information**

Impact measurement encourages corporate learning and thus improves decision processes and performances of the funders. The information can be collected on a level of funded organizations, programs, ties between programs, activities, and funders.

- **To make sure that the funds are being used as efficiently and productively as possible.**

Funders are aware of the opportunity cost that exists for each allocated resource and each donation, which is incurred with those same funds becoming unavailable for other purposes. Understanding and keeping impact in mind may help funders widen their allocation of resources and increase the value of financial support. Simultaneously, it will allow the funders to stay informed about the contributions they make for the good of society.

The reasons for interest shown in social impact by funders in Turkey exactly match those listed above. In particular, international consulates and some EU funds are becoming increasingly interested in this issue because most of the time they have other umbrella organizations, affiliated ministries etc. to whom they have to provide detailed evidence about the impact of their initiatives and maintain accountability for distributed funds.

Funders enable individuals, civil society organizations or social initiatives to create change through their funds and other methods of investment and contribution. Therefore, all actors sharing a common perception on why understanding, measuring or managing social impact is important is essential for the deepening and expansion of this field.

Social impact measurement helps funders, civil society organizations, social enterprises and initiatives, and any other social impact actors to

- plan what kind of a change will be created through their work and measure the created change;
- understand what works and what does not and why as well as identify unintended outcomes;
- offer evidence to share with others and carry out more meaningful debates while also increasing the knowledge base of the sector;
- improve activities by maintaining a critical perspective and generating new processes, products and services by repeating best practices;
- motivate and inspire employees, trustees and stakeholders (including volunteers, beneficiaries, service takers, lawmakers, other operators, donors and investors);
- build new relationships;
- improve the respectability of their work through generating added value;
- secure or leverage resources.

HOW DO FUNDERS MEASURE THEIR IMPACT?

Funders adopt certain approaches when measuring their own impact. Each approach has its advantages and drawbacks.

Simple approaches

Some funders measure and report on:

- Amount of money given
- Number of likely beneficiaries
- Planned outcomes or intended impact

- Number of projects and/or people achieving any positive outcomes (as noted from grantees' end-of-year reports)
- Number of projects/people achieving tangible outcomes (for example, jobs created or carbon saved)

Advantages

- This approach is straightforward, and might be sufficient for funding schemes giving out small sums of money for simple activities.

Drawbacks

- The focus on intended impact does not tell you what actually happens.
- You cannot know whether outcomes were achieved.
- You may not identify learning from the implementation of programs and projects.
- Funders may miss hearing about unplanned successes.
- It is more difficult to get case studies of impact.

LET'S BRAINSTORM.

Is one of the simple approaches sufficient for you as a funder? It might be if, for example, your grants are small or you fund simple interventions that are known to be effective.

External evaluation

Many funders commission external evaluations of a funding program or of a variety of funded projects.

Advantages

- An external evaluation can bring strong added value and tell the story of the impact of a program or diverse projects.
- If commissioned well, it is good for independent analysis and critical thought.
- It might offer broader expertise of the type of work.
- It makes an independent judgment about whether the impact level achieved is sufficient/acceptable for the funding invested.

Drawbacks

- The purpose of the external evaluation may be too broad or not clear.
- The intended outcomes of the program may not be clear so it might be hard for the external evaluator to judge to what extent the program was successful.
- The external evaluation may only capture a point in time: Too late and the projects might be finished and key staff members might be gone; too soon and the outcomes may not have occurred yet.
- The external evaluator may need to make use of a project's own data, but that data may not fit with the external evaluator's requirements or might be incomplete.
- The external evaluation might focus on process (for example, the quality of the application form). This approach might be beneficial for the process but it does not inform you.
- The external evaluation might be skewed to showcase success. (So, for example, the evaluation might use your best case studies rather than typical ones, or downplay the challenges.)

LET'S BRAINSTORM.

Should you prefer external evaluation? How can you use an external evaluation and the particular expertise it will provide?

Funder-led systems

One of the challenges funders face when measuring their impact is that grantees may set different outcomes or measure and report in different ways. The funders may demand all grantees to use standard measurement tool to overcome this challenge. This way the data can easily be collected in the framework of funder's activities or within a single program.

As we have expressed in our KUSIF publication, titled “Shared Measurement: Thinking about Shared Measurement Approaches for CSOs Working with Women,” the number of shared measurement tools is increasing and more funders are adopting this approach. When shared measurement is done well the data it produces can be shared among different funders.

Advantages

- Collecting the data in the same format makes it possible to compare all activities and achieved impacts.
- The same database can be used for different projects. Thus, all data can be collected in one central place.
- During the process, the capacity and quality of projects’ own monitoring and evaluation increases.

Drawbacks

- Unless the right measurement tool is picked in the first place, all measurement data will be inaccurate.
- Standardization can sometimes lead to a focus on measuring things that can be conveniently added together. The focus is usually on tangible outcomes. Therefore, soft outcomes or certain elements of the story of change may be neglected.
- Grantees and team members in the project may resist against contributing to the project. If there is any pressure to contribute, the data collected may be inaccurate.

LET’S BRAINSTORM.

What are the challenges you might face if you require grantees to measure the same outcomes in the same way, and the steps you need to take to get them on board if you do?

What steps do you need to take with other funders to work on a system that would decrease repetition in reporting and build an evidence base for what works?

Meta-analysis

This approach involves the funder drawing evidence from the reports of funded projects and classifying and analyzing this evidence against an outcomes framework the funder has established. Grantees set, measure, and report on their own outcomes in a way that makes sense and generates learning for them. But when the report comes in, the funder classifies and analyses the evidence provided by the project against its own framework.

Advantages

- There is an approach or a system that can be used to report impact in real time.
- It is possible to show grantees that their reports are used. This would encourage them to better prepare their reports.
- It is possible to have a mix of quantitative, qualitative and case study data.

Drawbacks

- The method requires time and a trial and error approach to get accurate results.
- The staff has to be supported and trained to assess reports.
- The method relies heavily on grantees’ own evaluation and reporting being of a sufficient quality and clarity. Funders often have to support project evaluation and reporting stages.
- The approach only works when grantees are doing similar things, are working to a similar suite of outcomes and report in the same way.

LET’S BRAINSTORM.

How can you offer encouragement and support to grantees to make them prepare high quality reports?

Co-design

For this approach, funders work together with grantees to create an approach for ensuring common measurement practices.

Advantages

- A common approach is created but does not feel like an imposed practice on grantees because they played a role in its creation.
- The framework can be used not just for evaluation but also for explaining what this subsector is about and the kinds of outcomes it should be achieving.
- The framework provides a ready-made approach with which to explain, measure, and prove impact.

Drawbacks

- It takes time to develop the framework.
- Funders may have to fund some grantees before the framework is completed.
- It assumes that funders and grantees are working in a similar field, so it will be important for large scale funders to pick and focus on one stream or subset of their funding.
- This approach requires reaching an agreement on common outcomes and indicator, so a common method becomes mandatory.

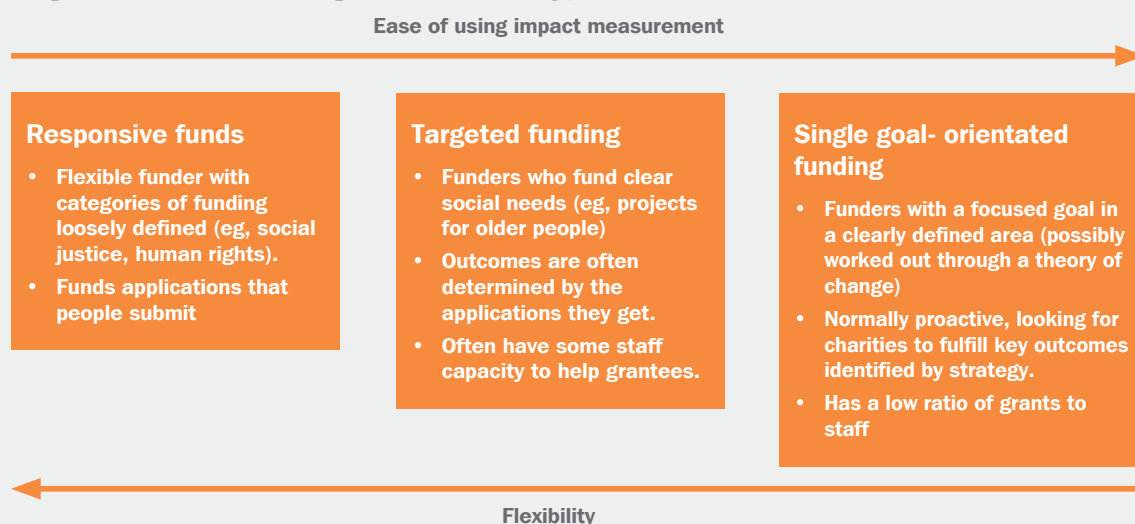
TYPES OF FUNDS

Another important point the funders need to think about to understand their own impact is different types of funds. Each funder may be operating in a different way with each individual funding stream. The funders may also have unique methods of funding that they prefer to adopt.

One reason for the achievements of civil society all around the world is due to the different types of funders, funding, and the various roles these actors play. If there was only one type of funding in the sector, then innovation, new groups, and new approaches would be stifled. The sector needs some funders that have focused aims and are looking for outcome achievement in a specific area. Likewise, the sector needs others who adopt a more flexible and responsive approach, allowing people a closer look at the social issues and problems in order to best decide what changes should be made. In short, the sector needs funding that is given based on evidence, as well as funding streams that are given upon faith that new and innovative solutions may emerge through exploration and discovery. Different types of funders also have different roles in supporting grantees.

The following chart, based on NPC's research serves to emphasize the importance of the diversity of funding, is a great resource for funding institutions that are active in Turkey.

Segmentation of funding and different types of funds



As can be inferred from the figure above, NPC classifies funds into three categories based on flexibility: responsive, targeted, and single-goal oriented funds. Each type has its own advantages but their ways of employing impact measurement is distinct.

However, this flexibility does affect their capacity to measure impact. For an organization that provides funding on a wide scale, it becomes harder to compare grantees as they may not be doing comparable work. Since NPC's classification is quite broad, it features necessary generalizations. It will not always be the case that goal-orientated funding is easier than responsive funding for measuring impact. In some cases single goal-orientated funds may be supporting something that is harder to measure (such as campaigning work). Some funders may be a mix of the different types (for example, giving some goal-orientated funding and some responsive funding). Consideration of different approaches must be done carefully and in line with various funding types.

Responsive funds and funders

Funders that provide responsive, flexible funding can support a wide range of organizations. As these funders are not particularly focused on a proven intervention, they are able to fund smaller scale organizations and innovative approaches. By using measurement, funders that aim to be responsive can make sure that they are indeed being so.

However, the breadth of a responsive funding approach makes it difficult to tell what difference the funder has made to the problems it is trying to tackle. What is more, unless the funder invests in the resources required for looking through grant reports and sharing the information learned, it is likely that these lessons will be lost.

Without an investment in the assessment process, organizations or interventions that are making only a minor impact may still get funded, since the funder does not have the capacity to clearly identify which ones are more or less effective. This means that at least some of its funding may not have the impact that was intended.

Measurement approach

These type of funders can:

- use the evidence generated by others to inform what they fund.
- help build the skills and capabilities of grantees, who tend to be grassroots organizations (for example, they can refer grantees to resources and tools for increasing impact).
- not do much about measuring the impact they have on the social issues.
- measure the impact of their approach, (for example, through a grantee feedback survey to see what value their flexibility adds).

Targeted funds and funders

Targeted funders are flexible and responsive to some extent, but they also gain expertise by working in defined sectors. In certain sectors, this expertise gives them the ability to explicitly prove their impact and demand it from the grantees; for example, they can ask grantees to use standard measurement tools. Using standard tools means that results can be compared and this builds up an evidence base about what types of interventions work. This can be used to influence and guide other funders.

Many funders are worried about the power relationship they have with their grantees and therefore do not prescribe a certain method for measurement. But unless all grantees measure the same outcomes in the same way, it becomes difficult to use the evidence to aggregate and understand the impact on the social issue. Typical approaches of these funders include analyzing the case studies of impact, evaluations of programs, and high-level aggregation of impact.

Measurement approach

These type of funders can:

- use the evidence generated by others to inform what they fund.
- build the skills and capabilities of grantees.
- probably prefer not to be too prescriptive regarding the measurement process therefore

allowing grantees to measure things in their own way, making aggregation of data very difficult.

- use shared measurement approaches to aggregate results and learn about their impact on the problem and what approaches work best.
- use this evidence to influence others.

Single goal-orientated funding

Single goal-orientated funders normally have clear goals that they want to achieve (for example, the eradication of a disease) and have ways of measuring the success of such goals. This type of funder can do a lot in terms of impact measurement and should try to use the specific impact measurements to help others select and carry out evidence-based work.

Measurement approach

These type of funders can:

- measure the impact of their funding both on the social problem as well as on grantees.
- pioneer and build cutting edge measurement methods and techniques.
- utilize the evidence generated in order to influence others.

Certainly, the more measurement that is carried out, the more expansive the evidence base about effective methods becomes. However, it must also be emphasized that not all funders want to invest in every issue. Measuring some things may not be necessary for some funders. The table below summarizes the approach that should be prioritized for different types of funding.

TABLE 1: SUMMARY OF RECOMMENDED IMPACT MEASUREMENT APPROACHES BY TYPE OF FUNDING

| Funder impact measurement approach | Responsive | Targeted | Single goal- orientated |
|---------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| Impact of funding approach | Should focus on impact measurement. | Can focus on impact measurement. | Can focus on impact measurement. |
| Impact of funding on organizations | Should focus on impact measurement. | Can focus on impact measurement. | Can focus on impact measurement. |
| Impact of funding on beneficiaries | Should ensure grantees are equipped to do impact measurement, and where possible draw out lessons. | Should focus on impact measurement. Should focus on impact measurement—ensuring that grantees are equipped and draw out lessons about interventions. | Needs improvement. Should ensure that grantees are using the best possible methods to measure their impact. |
| Impact of funding on social problem (aggregated impact) | Should not attempt impact measurement. Aggregated outcomes will not be comparable. | If outcomes and measurement techniques are comparable, should try impact measurement. If not, then it should not be a focus. | Should focus on impact measurement. Should use comparable methods to further the evidence base about what works. |

How to improve measurement practices?

All types of funders could do more impact measurement based on data and evidence. According to NPC, the steps below show areas of improvement for each type of funder and funding.

| Type of funder or funding | For the funder | For the grantee organizations | For the sector |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Responsive | <p>Use the application process to learn about how the organization provided evidenced for its previous project's impact.</p> <p>Use methods to evaluate their approaches, such as grantee feedback surveys, more widely.</p> <p>Use platforms and opportunities to learn about the evidence of interventions gathered from more evidence-based funders.</p> | <p>Build the capacity of grantees: provide and signpost to written guidance about impact measurement; provide or pay for training.</p> <p>Provide more funding for impact measurement and ensure there is clarity about whether the costs of impact measurement will be funded.</p> | <p>Develop and use platforms and opportunities to share knowledge about evidence of interventions.</p> |
| Targeted | <p>Use the application process to learn about how the organization provided evidence for its previous project's impact.</p> <p>Use methods to evaluate their approaches, such as grantee feedback surveys, more widely.</p> <p>Develop and use platforms and opportunities to learn about the evidence of interventions gathered from more evidence-based funders.</p> <p>Where possible, use shared measurement approaches to evaluate different charities working in the same way to build the evidence base about interventions.</p> <p>Increase staff capacity to analyze the impact information that grantees give.</p> | <p>Build the capacity of grantees: provide and signpost to written guidance about impact measurement; and provide or pay for training.</p> <p>Provide more funding for impact measurement and ensure there is clarity about whether the costs of impact measurement will be funded.</p> <p>Develop shared measurement approaches.</p> <p>Develop measurement techniques for difficult-to-measure work.</p> | <p>Develop and use platforms and opportunities to share knowledge about evidence of interventions.</p> <p>Develop shared measurement approaches.</p> <p>Share evidence of what works and what does not.</p> |
| Single goal-orientated | <p>Use planning and impact measurement techniques, such as theory of change, more widely.</p> <p>Use methods to evaluate their approaches, such as grantee feedback surveys, more widely.</p> | <p>Build the capacity of grantees: provide and signpost to written guidance about impact measurement provide or pay for training.</p> <p>Develop cutting edge measurement techniques to improve the evidence base.</p> | <p>Develop and use platforms and opportunities to share knowledge about evidence of interventions.</p> <p>Develop shared measurement approaches.</p> <p>Share evidence of what works and what does not.</p> |

Funders believe that impact measurement has benefits both for themselves and their grantees. However, for the sector to produce practical and user-friendly information and be able to identify and observe the steps that must be taken, the above diagram by NPC is important. Funders can improve the sector by investing in the capacity of grantees by helping to develop better measures where necessary and by sharing information they have learned. This mirrors the results of our workshops and interviews with funders. As funders think more about where and how to apply the evidence of social impact created, they will move the sector forward.

SUGGESTIONS FOR THE IMPACT PRACTICES OF FUNDERS: KUSIF'S 4-STEP APPROACH

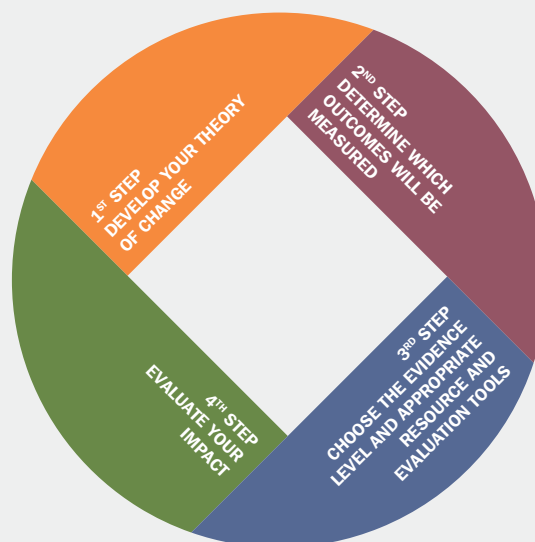
1st Step: Develop your theory of change

As a funder, there are certain steps you can take with regard to impact measurement regardless of your approach towards social impact measurement and funding methods. These steps are in fact variations of the steps included in our KUSIF 4-Step Approach, extended for funders and redesigned based on certain principles. As you may remember, the first step of KUSIF's 4-Step Approach was "Develop Your Theory of Change."

Theory of Change (ToC) is a mapping method that makes it easier to select which outcomes/changes will be measured. At this step, the funders are expected to develop their ToCs and direct their grantees to do the same for their own ToCs.

Thus, the changes targeted by funders and the grantees will be laid out clearly and the expectations of both parties will be expressed, making the relationship between the institutions more democratic. Thus, the fund-receiving organization will understand why it is being financially supported and understand which activities best match the changes targeted by its funder institution.

The goal of all these impact practices is to understand what changes (intended or unintended) are brought by funders, to learn from them and make sure material-moral assets are utilized in the best way possible.



Transparency regarding the proposed change is a bottom-line assumption for planning the activities; also, impact evaluation and measurement too, is vital for explicitly identifying the change. This step will help you determine the nature, size, and details of the task you are working to complete. Later, it will lead you to evidence that you must provide and to tools necessary for analysis. At the same time, ideally, it will help you reach a level of common utilization of information and shared measurement methods². Therefore, the first step, developing a theory of change, is essential.

² For detailed information see: <http://inspiringimpact.org/resources/blueprint-for-shared-measurement/>

2nd Step:

Determine which outcomes will be measured

In this second step, both the funders and the grantees have to decide which changes created (as revealed in the ToC) are the most important and which of them require measurement. Funders must be highly familiar with the ToC of the grantees and agree on the changes that will be measured according to a mutually agreed timeline. Grantees on the other hand, must use their resources realistically and must be open about which expectations of the funders are realistic and which may not be. When evaluating the demands of the grantees, the funders should explain to the grantees which changes they must measure and why. Additionally, offering support to grantees when developing ToC and providing them with the correct resources are among the most critical actions the funders can carry out.

3rd Step:

Choose the evidence level and appropriate resource and evaluation tools

Funders have to decide how robust and reliable their evidence should be before starting the measurement acquisition process. When this is decided, the process must be brainstormed together with the grantees and if possible, should be managed this way too. This step at which the evidence level (degree and extent of provided evidence) is determined is not an easy one because usually funders and grantees have differing opinions on what constitutes “robust and reliable” evidence. Civil society workers who are active in the field can continually see the benefits of a service or program during their daily work and easily be convinced of the change effectiveness by their efforts; therefore, they may not need a high degree of evidence. However, in some cases, for their own measurement, the funders may not want to use, for example, just an anecdotal evaluation and may seek more substantial evidence. In such a case, a common ground for agreement should

be sought out. If possible, encouraging the addition of an adequate external or personal measurement criteria as a separate expense item in the budget or including impact measurement to their funds as an additional fund would be appropriate.

4th Step: Evaluate your impact

The next step in social impact measurement is bringing the evidence together with the appropriate information and evaluating the impact. This process allows you to look at your organization and activities from a critical perspective. It makes it possible to ensure that the funding institution continues to develop and that the activities have a positive impact as desired by funders and grantees alike. This process must be designed by funders together with the grantees and it will be a guide for both of them for their development in subsequent projects. Funders in particular need a detailed analysis to direct their future decisions and practices. This analysis planned with ToC focuses on what this change is and how it comes about. Impact analyses that are carried out with mutual agreement of funders and grantees will lead to more efficient analyses since they will be collected and reported systematically. At the same time, investigation of what others do in the same field, comparisons that extend over a period of time and types of practices with similar funds, and ideas about what can be done differently should be considered in funders impact evaluation.

Additional Step:

Share what you learn

An additional step to KUSIF's 4 Step Approach is very important for social impact measurement of the funders. This additional step is very useful to spread impact based thought to the whole system. Information and learning are valuable resources that have to be shared with others. The funders should expect to learn from each other. However, the information gathered is only meaningful to the extent it influences future decisions, policies and practices. The same is true to the funders and their

grantees. Creating an impact and evaluation it is not a stationary process. It requires constant review and renewal. At this point, the expenses, efficiency, and the feedback of stakeholders, especially the end-beneficiaries, must be considered.

Funders and practical approaches they can apply to people and organizations they support

- Share what you learn with people and organizations you support and other stakeholders included in the practice, informing their impact practice as well.
- Try to find who else can benefit from what you have learned.
- If possible, share what you learn with stakeholders not included in the practice and try to develop policies for the future.
- Use the information gathered from the evidence of the impact to determine your strategy and policy and utilize it to help you accurately prioritize your grants and support.
- Regularly review your impact practices.
- Try to get feedback from people and organizations you support.
- Give feedback on impact practices to people and organizations you support.
- Organize your impact practice in light of this feedback and acquired data.

PRINCIPLES

In this process, which we believe should be managed by the funders, there are a set of principles that will make it easier for the funders to successfully follow the aforementioned steps. The principles below should always be kept in mind by the funders who spend time on social impact measurement. The four core principles are built on KUSIF's 4-Step Approach and they will influence all stages of the approach.

- 1) Use proportional and adequate power and resources
- 2) Be flexible, open, and transparent
- 3) Keep idiosyncratic values of the organizations in mind
- 4) Accept that everybody can contribute to impact practices.

Use proportional and adequate power and resources

Proportionality is important in terms of allocation of resources and reporting requirements. It is necessary to avoid wasting time and to start out with realistic goals. Making sure that the impact of the organization is collected across a wide time frame and compared with different approaches is also vital. In this way, meaningful results can be obtained. It is important to keep proportionality in mind for the following points:

- The difficulty in gathering information on the goal, nature and size of the practice
- The qualifications and capacities of the funder and the grantee.

Practical points that the funders have to watch out for

- Opportunity cost and surplus value of the total resources (financial and technical) controlled by the funder and the investments that will be made in impact practices.
- The cost and potential gains of the impact practices for supported people and organizations.

Be flexible, open, and transparent

It is important to be flexible and be able adapt to the practices as necessary. Openness and transparency build trust, encourage dialog, and allows an accurate understanding of what works and why.

Practical points that the funders have to watch out for:

- Existent impact practices, tools, and approaches related to these
- Identifying the methods to receive feedback related to impact practices
- Planning how to share the results due to the impact evaluation

Accept that everybody can contribute to impact practices

Wide scale institutional participation motivates and inspires employees, trustees, and stakeholders. This contributes both to the organization itself and to its activities.

Practical points that the funders have to watch out for:

- Leadership should adopt impact practices and show effort towards widespread institutional participation.
- The provided support should help capacity-building within the context of impact practices.

Keep idiosyncratic values of the organizations in mind

Funders and charities have their own values. These values determine their independence in their purposes, statements, and actions. Funding, including impact practices, should depend on managing the relationships mutually in light of these values, distribution of roles and responsibilities.

Practical points that the funders have to watch out for:

- The way donors detail their values
- The values of supported people and organizations



Conclusions

It should be clear that measuring impact requires both time and money. Therefore, it is important for the funders not to demand unnecessary and excess reports from themselves and their grantees, rather, the reports should be proportional and useful.

They should help the funders learn about the activities and help their development.

Since the main reason as to why we are carrying out impact practices is learning, funders should try to see their grantees as their business partners, but avoid considering impact measurement an inflexible and superficial requirement of funding. They should also resist classifying grantees as successful or a failure only based on the impact measurements. An approach that is based on these black or white labels may misdirect the funders and limit their capacity to learn about the impact they create. By working in cooperation, funders can understand the intended or unintended outcomes achieved by the grantees and manage their future ToC development and objective planning processes based on these outcomes.



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Appendix

Funder Opinions and Definitions on Civil Society Organization Accountability and Performance in Turkey

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ABSTRACT

In recent years, researchers have documented significant growth in civil society activity, particularly in the number and extent of nonprofit organizations internationally (see, for example, Salamon, Sokolowski, Haddock, et al., 2013; Salamon, Sokolowski & List, 2003). With this growth has come increasingly sophisticated approaches to management and leadership issues, reflected, at least in part, by the development of nonprofit management education programs in the United States and internationally (Mirabella, 2007; Mirabella, Gemelli & Malcolm, et al, 2007). One aspect of management on which leaders of civil society organizations have focused is performance measurement. In the United States and other countries with well-developed civil society sectors, particularly in Canada, Western Europe, Australia and New Zealand, strategies for evaluating the performance of nonprofit organizations have become an expectation of nonprofit management and a source of ongoing debate over its efficacy.

In those settings and elsewhere, the emergence of CSO rating and accrediting organizations as sources of performance assessment information for the general public reflects the growing value placed on performance information. In addition, recently published, best-selling books written for popular audiences, lionizing nonprofit organizations with strong measurement cultures and advocating for a greater results orientation in the sector, also reflect this trend (Kristof & WuDunn, 2014; Stern, 2013).

Our focus in this paper is the development of performance measurement in Turkey, which has an emerging civil society sector. For purposes of definition, we distinguish performance measurement from program evaluation. In broad terms, we understand the former to involve the systematic collection and analysis of a range of information about program accomplishments while the latter is narrower in scope and addresses whether a program intervention accomplishes specific goals.

While we have seen considerable attention to performance measurement in developed countries both through research and practice, we know less about its practice in other settings, particularly in those countries which have experienced considerable growth in the civil society sector.

This study seeks to understand better how domestic and international funders of Turkish civil society organizations approach performance measurement. These questions are important because we do not know whether funders understand performance in the same way in different settings. If they do not, the study will provide us with new knowledge regarding the role of civil society organizations and the nature of civil society development in countries with emerging civil society sectors. As such, this study considers the following questions:

1. Why do funders of Turkish civil society organizations pursue performance measurement with their grantees?
2. What approach do they take to measure performance?
3. How do they use the performance information they collect?
4. How do these approaches compare with approaches to performance measurement in countries with a more developed civil society sector?

PERFORMANCE MEASUREMENT RESEARCH

Most research regarding funders and performance measurement in transnational contexts falls into two categories. One body of work has considered performance measurement in the context of globalization generally focusing on the experience of international nongovernmental organizations and large, institutional funders, such as the World Bank, the United States Agency for International Development and the United Nations (see for example Brinkckerhoff & Brinckerhoff, 2004; Lindenberg & Dobel, 1999; Tvedt, 2002). This work is valuable because it helps us to understand international development practices and the critical role these organizations play, specifically in defining what counts as performance. These studies, while valuable, address a different phenomenon than that with which we are concerned in Turkey, the funding and development of civil society organizations. They do not address the development of performance measurement practice more generally among civil society actors in developing countries. Further, the settings on which researchers have tended to focus are based largely in Africa and Asia which are different in important ways from Turkey.

A second body of research gets at basic theoretical questions regarding accountability relationships between funders from developed countries and grant recipients elsewhere, often in the global south. For the most part, this work addresses accountability from the perspective of individual non-governmental organizations, not their funders. NGOs, they acknowledge are accountable on several levels: upward, to funders, laterally, within organizations and downward to beneficiaries (Brown & Moore, 2001; Ebrahim, 2002, 2005; Edwards & Hulme, 1996; Najam, 1996). This work engages agency theory, which many researchers have used to explain the relationship between funders and grantees, raising critical questions about its effectiveness as an accountability and performance measurement framework. Ebrahim (2002) describes performance measurement practices between

international funders and Indian grantees that reflect agency theory and argues that the performance measurement practices demanded by funders are not relevant to the challenges their grantees face. Further, the emphasis on more than upward accountability raises explicit critiques of agency theory (Brown & Moore, 2001). The acknowledgement of lateral and downward accountability indicates that these relationships are also important when defining performance.

Agency theory focuses on situations in which one party, the principal, delegates a task to another party. The party performing the task is referred to as the agent in agency theory. Agency theory (as described by Eisenhardt, 1989; Lambright, 2009 and Van Slyke, 2007) assumes that both the principal (in this context, funders) and agent (funded institutions) behave in ways that reflect their self-interest. Challenges arise when the principal and agent have conflicting goals and when it is hard for the principal to monitor the activities of the agent (Eisenhardt, 1989). Principals, the theory suggests, can use performance measurement as an oversight mechanism and as the basis for whether it rewards or sanctions agents. A related approach, stewardship theory (described by Davis, et al., 1997; Lambright, 2009), argues principals and stewards develop cooperative relationships. Their interests do not necessarily diverge but rather the goals shared between the two parties are more important than each one's individual goals. Stewardship theory suggests that performance measurement is more likely to be collaborative, shaped by mutual trust and defined by the shared goals of the principle and the steward.

Research on contract management practices in the United States and the performance measurement expectations different types of funders have for the organizations they fund provides empirical support for both agency and stewardship theories (Girth, et. al, 2012; Lambright, 2009; Marvel & Marvel, 2009; Van Slyke, 2007). These and other studies (Amirkhanyan, 2010; Benjamin, 2010; Carman, 2011; Witesman & Fernandez, 2013) have found

the relationships funders have with grantees tend to be more stewardship-like in character than the relationships they have with other types of contractors. While these studies help us to understand how funders approach performance measurement in the United States, there is an absence of similar studies about performance measurement practices in places where the civil society sector is at an earlier stage of development. Nonetheless, the theoretical and empirical work cited above provide a foundation for analyzing performance measurement practices among both domestic and international funders of civil society organizations in Turkey.

METHODS

To address the study's research questions, we conducted interviews with representatives of institutional funders of civil society organizations in Turkey. Researchers on this project are familiar with those funders as because of their engagement with Turkish civil society organizations through the Koç University Social Impact Forum (KUSIF). The data collected for this research project grew out of a KUSIF technical assistance program called Social Impact Measurement for Funders. For the purposes of data collection, we defined performance measurement as any data providers collected regarding their service beneficiaries in order to learn about their experiences. Examples of performance information include: reports (on program activities or goal accomplishment), outcome measurements, satisfaction surveys, and output data.

Sample. There are a limited number of institutional funders active in Turkish civil society development. The funders available fell into three broad categories: Consulates (generally European and North American), European Union Departments, and Turkish government funders. We were able to identify four to five funders from each group that were suitable to interview. Each of the funding entities had to meet several criteria. First, they had to have a branch office and at least one employee working in Turkey. Second, they had to make grants to Turkish civil society organizations.

Third, each had to have completed at least one grant cycle. As a result, we excluded both United Nations funders because they did not have office in Turkey and several private international foundations because their goals funding practices diverged markedly from the other funders. Based on these criteria, representatives of 13 institutional funders agreed to and participated in interviews, including four consulates, five European Union funders and four Turkish government institutions.

Each of the funder groups plays a distinct role in supporting Turkish civil society organizations. Consulates are one of the most important funders in Turkey. Various countries provide funding via their consulates that reflect the values of the foreign affairs and development ministries' of the home country. Consulates are particularly supportive of emergent civil society organizations. Consulate processes tend to be less complicated and less bureaucratic than other funders. The European Union funds Turkish civil society initiatives as part of the European Union membership process. In contrast to consular grants, funds from European Union organization tend to be large and varied. Turkish government institutions also fund civil society organizations, but they are less diverse in their funding than consulates or European Union organizations. The most important funding institutions are development agencies that are directly attached to the Development Ministry. There are 26 development agencies in Turkey that provide support for economic and social development, in small and medium sized civil society organizations.

Interviews. At each organization, we interviewed the person most closely involved in the performance measurement process, such as evaluation and monitoring specialists. In a few organizations, multiple staff participated in the interviews. In the interviews in which multiple staff participated, the interviewees' descriptions of their organization's experiences with performance measurement were similar. The purpose of these semi-structured interviews was to explore the funders performance measurement practices. We asked participants

several open-ended questions about the performance information they collected. The questions addressed the reasons each organization pursued performance measurement, the kind of performance measures and reporting they require, the obstacles they face in collecting performance information and how they use those measures. Interviews took place in both Istanbul and Ankara.

At the beginning of each interview, we guaranteed confidentiality. The average interview length was 45 minutes. Interviews were conducted in Turkish and English, as appropriate. All interviews were recorded and transcribed; interviews in Turkish were translated into English. Interviews were imported into the qualitative data analysis software NVivo (version 11.0). Initial codes were developed based on the interview protocols and based on past research conducted by one of the authors. This list of codes was then revised and augmented through an inductive process based on analysis of the interview transcripts. Pattern-matching (for a description see Yin, 1994) and memoing (for a description see Miles & Huberman, 1994) were also used in the data analysis.

FINDINGS

Our findings contribute to our understanding of how funders in Turkey, in the context of an emerging civil society sector, define and approach to performance; how they align with inter-organizational relations theories and lastly how they use the performance information they collect.

Definition of Performance among Turkish Funders

Funders defined performance as goal accomplishment. This perspective was prevalent among all three funder groups. Most funders used goal accomplishment language to capture what they were trying to learn from performance measures, albeit there were slight variations among funders in terms of how they defined goal accomplishment. While most funders suggested that their focus was on the goals of an individual project, others referred either to project outcomes

or broader funder goals, beyond an individually supported project. For instance, for one consulate a “goal” was equivalent to program outcomes with an emphasis on the program implementation process; for another consulate the word “goal” meant “meeting [funders’] criteria and objectives.”

In addition, many funders defined performance largely in terms of verification. That is performance reflected simply doing what funders had provided them with funder to do. Funders’ reporting practices reflected verification in several ways. For example, in many cases description of reporting emphasized the provision of financial information or process/program implementation information. When asked about the type of information that was important for the funding organization, typical answers were “to make sure projects achieved intended result and to make sure on the financial side the funds are appropriately spent” or “we want to confirm whether the project achieves its goal or not and to have an information whether the sources have been used in a right way or not.”

Agency and Stewardship Theory and Turkish Funders

In many ways, the approach to performance measurement taken by funders of Turkish civil society organizations reflected agency theory, though the interviews provided some evidence for stewardship theory as well. Several funders defined their arrangements with grantees as contracts, a typical indication of a principal/agent relationship. This was the case with two EU funders and one Turkish funder. The Turkish funder was explicit about its grantees as its agents and grantees obligations to meet principal’s expectations. That funder indicated:

We do not have any problem with the feedback process and data acquisition. And you may take it naturally; the institution demands fund from us and you think that they should do exactly what we say to them as they have to. But we make the final payment and after months, we demand data. They dance to the tune of us.

Other EU funders also described interactions with grantees that reflected principle/agent relationships. For example, one indicated “We sign a contract with the providers. It is kind of a protocol or application agreement. The most important obligation of the providers in that agreement is reporting.” Another noted “the project has to achieve its goals and you have to warn them, and take necessary precautions.”

Another way in which the relationship between funders and grantees reflected agency theory is funders’ assignment of accountability to grantees for program goals. Four of the thirteen funders, emphasized grantee accountability for the agreements that came with the funding. Funders used performance measures as tools to hold their agents (grantees) accountable. For instance, an interviewee from EU Affairs indicated that “every institution has a responsibility in terms of the project implementation processes. The responsibility of the institution receiving the grant from us is this: the institution makes an application by designing a project with goals, activities, results and indicators and we give the grant to make that project realize.”

Funders described the importance to them of grantees “upward accountability” (grantee accountability to the funder institution). That is, funders defined performance in terms of their institutional concerns and less in terms of downward accountability to beneficiaries, or to those within the grantee organization (lateral accountability. For example, one funder described the performance measurement process implemented after signing a contract with the grantee. The interviewee indicated

We hand over the project to evaluation team or contract administration team. With this the evaluation process starts. We also offer trainings, and assign a project monitoring specialist. These specialists also support the beneficiaries if need be, but they also keep monitoring. The purpose is to see that the project achieved its goal.

Again, while the focus is on goal accomplishment, the interviewee provides little indication regarding the role grantees or beneficiaries play in the evaluation process. In a similar way, two other Turkish funders described practices that reflected an emphasis on upward accountability. They noted that they demanded from their grantees information on impact analysis and a general evaluation of the program as a way to ensure accountability.

The principle agent relationship did not only exist between funders and grantees, it also existed between funders and their home offices (in the case of consulates or the EU funders with their main offices outside of Turkey; in the case of Turkish funders, to government leaders responsible for their funding). With these funders performance evaluation reports were necessary to provide evidence of accountability for funder’s funders.

Six international funders (three consulates and three EU) indicated that they experienced upward accountability obligations, in effect that they were accountable to the offices in their home countries from which they received their funding. Just like their grantees each of them stated that they also had to report back to offices in their home countries about their performance. Whereas consulates report back to their Ministry of Foreign Affairs, EU related funders report back to again relevant bodies that review these reports. Turkish funders tend to report to executive groups either in Ministries or to other bodies that fund them, which generally decide on their budgets for coming years

While the interviewees description of their performance measurement process largely reflected agency theory, there is also some limited evidence for stewardship theory, and the recognition that funders and their grantees had common interests. Two interviewees, for example, described grantees as partners. While the language used by funders suggested more of a contract orientation, funders were not consistent in how they talked about grantees. In fact, interviewees provided little information on their perception of grantees. Notably the interviews

yield no evidence in support of institutional theory. No interviewees referred to the performance measurement practices of other consular, European Union or Turkish government funders (or even other funders in their home countries, for those that were international

Use of Performance Information

We asked our interviewees as to how they use and process all the performance information they collect. This question provides an indirect way to get at how funders approach performance measurement and why they collect it in the first place. How they use and analyze this data shows what they value in performance measurement. Interviewees emphasized that they used the performance information they received to advance organizational learning. They identified three categories of learning: to improve change-making activities; to strengthen grantmaking processes; and to improve their knowledge of Turkey, particularly Turkish civil society.

First, interviewees emphasized that performance information enabled them to learn how to strengthen their approaches to change-making in Turkey. This learning goal was the most prevalent of the three and it suggests ideas consistent with stewardship theory. Three consulates, three EU funders and two Turkish funders reflected this perspective. Interviewees noted that they use their grants to advance certain goals that are important to them in developing Turkish civil society. Performance information provides funders with information they can use to learn about the relative effectiveness of those strategies and to make adjustments to strategy as needed. In this way, the goal of the performance information they collect is to learn how to do changemaking better. For example, one consular official indicated that “By requesting feedback it helps us to evaluate our own processes and make sure that the way in which we work with our implementers is satisfying not only our own objectives, but also the objectives of the implementers.” Similarly, another noted that “we can use it [the information we collect] for fixing our process during practical implementation.”

Finally, one Turkish funder stated that performance data “provide feedback to our institutional operation.”

Three funders, one from each category, indicated that they use performance information to improve their grantmaking processes. They noted that they desire to learn elements that do and do not work in that process. The performance information they collect provides them with knowledge they can use to make changes in how they do their grantmaking. As one put it “we use [performance information] to detect our mistakes and...to make the next process ‘better.’”

Finally, several funders noted that they used performance information to improve their knowledge of Turkey and Turkish Civil Society. Four of the eight international funders indicated that performance information not only contributed to their learning about changemaking, but also to their learning about Turkey, more broadly. Understanding Turkey is critical to their work and the performance information they collect contributes to that knowledge and enables them to share it with leaders in their home countries. For instance, one consulate representative commented that

[Through feedback usage] we get the opportunity to convey [the feedback] to the [home country]. We share them with our diplomats. To understand Turkey better, it can be better to convey what is what from that point of view. The reports of the visits [field visits] are shared, therefore these reports are read not only in Turkey but in the home country as well.

Another consulate representative made a similar comment noting that “[Feedback] has given us a good overview of civil society in Turkey or at least parts of in relation to certain themes, at least. [This is a] key element in assessing our future relationship with these grantees...”

IMPLICATIONS FOR THEORY AND PRACTICE

The findings of this study have several implications for theory and practice. Three points stand out. First, the practices described by Turkish funders generally reflect agency theory or a principal/agent approach to performance measurement by funders. Second, while funders emphasized the importance of using performance information for organizational learning, they emphasized their learning over learning for their grantees. In this way, it is unclear to what extent these funders value or prioritize grantee learning or development (or whether the focus on learning is an artifact of a research design emphasizing funder interviews). Third the performance measurement processes described by interviewees reflected relatively simple and uncomplicated performance measurement practices, particularly when compared to those in countries with more developed civil society sectors.

The findings suggest that funders use performance measurement in ways that reflect a principle/agent relationship. As noted, several of the funders used contractor language to describe grantees and only two referred to grantee organizations as partners. Similarly, the reporting mechanisms funders used emphasized verification as a primary purpose, to ensure that grantee organizations carried out their work in ways that were consistent with funders' expectations. The predominance of funders' use of performance tools to determine goal accomplishment reinforces this perspective. In essence, funders' descriptions of performance measurement indicated that they used it primarily to ensure that grantees advanced funders' missions. This analysis reflects concerns by theorists discussed earlier about approaches to accountability among transnational funders of civil society organizations (Brown & Moore, 2001; Edwards & Hulme, 1996). The study revealed that funders primary concern was upward accountability, both for grantees, but also for the funders too, from the leaders in their organizations who provided the funders with resources. The interviews provided little or no evidence that

funders saw lateral or downward accountability as a fundamental concern. Ultimately, funders described performance measurement as a tool to provide information to them to assess their progress toward goals important to them.

In a similar way, funders' emphasis on organizational learning also reflects a kind of upward accountability and the risks authors have warned against in emphasizing it over lateral and downward accountability. Ebrahim (2005) emphasizes the value of using performance measurement for organizational learning, and the risks of using it simply to measure outcomes. As noted, funders used performance measurement tools with grantees primarily for accountability purposes. At the same time, however, funders emphasized that they used the performance information they collected for organizational learning: to improve their social change strategy, grants management processes and their knowledge of Turkey. While they did not prioritize using performance measurement as a tool for organizational learning for grantees, their emphasis on it as a critical element for funders suggests potential for developing more of an organizational learning orientation with grantees.

Finally, the performance measurement practices described by funders had a somewhat rudimentary character to them. That is, funders emphasized process and output measures: goal accomplishment and activity reports, as primary performance measurement tools. In this way, were relatively simply descriptions of how grantees used their funding. While some funders described pursuing program evaluation, most funders required simple narrative and financial reports. This approach suggests that both funders and grantees lacked knowledge or capacity for using performance measurement approaches used in countries with well-developed civil society sectors, such as outcome measurement and other tools of performance analysis.

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